

**SEMICONDUCTOR DEVICE HAVING SILICON-ON-INSULATOR STRUCTURE
AND METHOD OF FABRICATING THE SAME**

Abstract of the Disclosure

5 A semiconductor device having a silicon-on-insulator (SOI) structure is
provided. The semiconductor device includes: an insulating layer; an insular silicon
region having first conductive impurity ions and being formed on the insulating layer;
a source region having second conductive impurity ions and being formed at an end
of the insular silicon region; a drain region having second conductive impurity ions
10 and spaced apart from the source region at the other end of the insular silicon
region; an insular body region which is disposed between the source and drain
regions and on which a channel is formed; a body contact region having first
conducting impurity ions and being connected to the source region and the insular
body region; a conductive layer formed on the source region and the body contact
15 region; and a source electrode in contact with the body contact region on the source
region.

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